



How to Amend Your Tax Return

	 DEPARTMENT OF REVENUE WASHINGTON STATE	December 2004	<table border="1"><tr><td>12</td><td>04</td></tr></table>	12	04
		12		04	
Business & Occupation Activities Return					

Use **Black Ink** and
Return the **Original**
Form.



Tax Registration Number





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Name _____

Business Name _____

Street Address _____

	MAIL TO:  Washington State Department of Revenue PO Box 34052 Seattle WA 98124-1052	<h2 style="margin: 0;">Multi-Purpose Combined Excise Tax Return</h2>
<input type="checkbox"/> <u>ONLY</u> Fill in Box if Amended Return Information Attached		Period <table border="1" style="display: inline-table; width: 60px; height: 20px;"></table> / Year <table border="1" style="display: inline-table; width: 60px; height: 20px;"></table>
<p>▶ Use Black Ink & Return Original Form</p>		Tax Registration Number <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table>
NAME _____ FIRM/NAME _____		_____ _____

			<div style="border: 1px solid black; padding: 5px;"> <p>MAIL TO:  Washington State Department of Revenue PO Box 34051 Seattle WA 98124-1051</p> <p style="text-align: right; font-size: 1.2em;">December 2004</p> <p style="text-align: right; font-size: 1.5em;">Combined Excise Tax Return</p> <p><input type="checkbox"/> <u>ONLY</u> Fill in Box if Amended Return Information Attached</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>NAME _____ TAX REG NO. _____</p> <p>FIRM NAME _____</p> <p>STREET ADDRESS _____</p> <p>CITY, STATE, ZIP _____</p> </div> </div>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <p>12</p> <p>04</p> </div>			

☐ Address Changes?
 ☐ business location
 ☐ mailing address
 ☐ both
 ☐ Business closed?
 ☐ Date closed / / See Help section, pg. 2

12	04
----	----

December 2004

Retailing & Other Activities Return

Tax Registration Number

Name _____

Business Name _____

Street Address _____

City, State, Zip _____

☐ **Has Your Address Changed?**
If so, check appropriate box below and note changes on address above.

☐ Business Location Change

☐ Mailing Address Change

☐ **Business Closed?**
Check this box and enter date closed ____/____/____.

For additional information, call 1-800-334-0969, and enter code 430.

☐ **Filing an Amended Return?**
Check this box and attach amended return information.

Note: To change your address or close your business on our web site, go to <http://dor.wa.gov> then click on **Contact Us**.

Please fill in the appropriate box and note address changes above

► **Use Black Ink & Return The Original Form**

I STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Poultry Meat-White; Mfg Wheat into Flour, Raw Staplefood, Sausages & Canned Pies	30				.00138	
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes	28				.00275	
4	Insurance Agents; Insurance Brokers Commis	14				.00484	
5	Prescription Drug Warehousing; Mfg, Fresh Fruit & Veg, Dairy Products, Soft/Hard Fast, or Soft/Hard Dried Pies	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing; Radio & TV Broadcasting; Public Rd Const; Sex Contradict; Chem/Dependency Ct	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02				.00471	

**GROSS AMOUNTS FOR RETAILING AND
RETAIL SALES MUST BE THE SAME**

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

TOTAL B&O TAX

II STATE SALES AND USE TAX

16	Retail Sales (also complete local tax section III)	01					.065		
17	Use Tax/Deferred Sales Tax (also complete local tax section III)	05				Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid	.065		
TOTAL LOCAL STATE AND/OR COUNTY SALES AND USE TAX								TOTAL STATE SALES & USE TAX	

TOTAL STATE SALES & USE TAX

☐ If you have no business activity, check the box and mail this return (unless filed electronically)

DUE DATE: January 20, 2005

★ 5% Penalty Assessed After January 20, 2005
15% Penalty Assessed After February 28, 2005

If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

► Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check. Do not mail cash or coins.

► For assistance, call 1-800-647-7706.

► Signature

Ph (

Ph. _____ Date _____

Line _____

24						
25						
TOTAL VALUE OF ARTICLES					TOTAL	
Line No.	Tax Classification	Code	Taxable Amount		Rate	Tax Due
25	Motor Vehicle Sales Taxes	120			.003	
26	Region Transit Authority (RTA)	89			.004	
27	King County Food & Bev	90			.005	
28	Litter Tax	36			.00015	

Line No.	Item	VIII TOTALS
29	Total All Tax Due from page 1	
30	Total All Tax Due from page 2	
31	Total All Addendums (example: Rental Car Addendum)	
32	Subtotal (add lines 29-31)	
33	Credit (from page 2, section VII, total credit)	
34	Subtotal (subtract line 33 from line 32)	
35	Add Penalty, if applicable <small>Minimum \$5.00</small>	
TOTAL AMOUNT OWED (add lines 34 - 35)		

ite Business and Occupation (B&O) Tax mission [14]									
ons*		Taxable Amount		Rate	Tax Due				
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*For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715.
Teletype (TTY) users may call (800) 451-7985.*

Before You Get Started

An amended tax return is submitted to show corrected figures resulting from a change in the figures reported on the originally filed excise tax return.

Note: *If you have an increase in gross revenue and no Small Business Credit was computed on the original return, file a supplemental return. See page 5.*

There are three ways to file an amended tax return:

Step 1. Use the Department's Multi-Purpose Combined Excise Tax Return. Check the Amended Return box at the top of the form.

Step 2. Make a photocopy of the original return. Line through the incorrect figures and replace them with the correct figures in another color ink. Write "Amended Return" at the top of the return. See page 3.

Step 3. Submit a Schedule of Amended Figures. See spreadsheet information, page 4.

Information for filing an amended return:

Step 1. Submit an amended return only for those periods within the statute of limitations. The statute of limitations allows a credit or refund for taxes paid within the previous four years plus the current year based on the date the request is received by the Department. A credit adjustment cannot be made for taxes paid prior to the statutory period. The postmark date is accepted as the official date of receipt for any mailed requests.

Calendar Year	Statute of Limitations: 4 years Plus Current	Past Statute: Not Accepted
2005	2001	2000
2006	2002	2001
2007	2003	2002

Example: On June 30, 2005, a taxpayer filed amended returns for the years 2000–2004. Calendar year 2000 amended returns will not be accepted because they are past the statutory period.

Step 2. Write your registration number and the correct reporting period on the Amended Return.

Step 3. Prepare an amended return with all information listed as it should have been originally reported.

Step 4. File one amended return for each return period originally filed. When amending returns, calculate tax based on the rate(s) shown on your original return.

Note: *You may also use a spreadsheet as long as the Excise Tax Return format is followed and all pertinent information is included. See page 4.*

Step 5. Attach a copy of the corrected Deduction Detail sheet if deductions are being adjusted.

Step 6. Attach a corrected Multiple Activities Tax Credit (Schedule C) if it was included with the original return. Any adjustment to the Business and Occupation Tax may result in an adjustment to Schedule C.

Step 7. Compute penalties at the same rate used on the original return. **Note:** *If the original return was filed timely then no penalty is due.*

Step 8. **Attach a full explanation for all adjustments to your Amended or Supplemental Return.**

Adjustments that result in a credit will be issued a credit memorandum or you can request a refund check.

Note: *If you receive a credit memorandum, please use it on your next Tax Return.*

Mail Amended Returns to the address on page 6 or hand deliver to the nearest Department of Revenue office, listed on the back page of this brochure.

Amended Return (Using a Multi-Purpose Return)

This is an example of an amended return using a **Multi-Purpose Combined Excise Tax Return**. Jake's Accounting Services Corporation provides accounting services and sales of software at retail and wholesale. Jake, also, occasionally works on commission.

For the second quarter of 2004, Jake originally reported:

\$10,000	Retailing, Retail Sales, Local Sales and RTA
\$ 5,000	Service & Other Activities

Later, Jake was presented with a resale certificate for \$2,000 of his retail sales.

The income reported under Retailing & Retail Sales has been corrected from \$10,000 to \$8,000 and has increased Wholesaling to \$2,000.

Please Note: When amending returns, calculate tax based on the rate(s) shown on your original return.

A. Write "Amended Return" on the top of the return and/or check the appropriate box at the top of the return.

B. Enter your amended figures on the tax return.

Note: The taxable amounts for Retail Sales (Code 01) and Local Sales Tax (Code 45) must match. By reducing your local sales tax taxable amount, the amount of your credit may increase. Check the Local Sales Tax flyer for correct rates and location codes.

C. Please provide us with a current telephone number where you can be reached during business hours.

D. Attach a letter of explanation.

MAIL TO: Washington State
Department of Revenue
PO Box 34052
Seattle WA 98124-1052

Multi-Purpose Combined Excise Tax Return

A ☒ **ONLY** Fill in Box if Amended Return Information Attached

Use Black Ink & Return Original Form

This Return is Effective July 1, 2004 Forward

Period **Q 2** / Year **2 0 0 4**

Tax Registration Number **6 0 1 0 0 0 0 0 0**

NAME: **Jake Doe**

FIRM NAME: **Jake's Accounting Services Corporation**

STREET ADDRESS: **100 Cherry Way North**

CITY, STATE, ZIP: **Seattle WA 98000**

Address Changes? ☐ business location ☐ mailing address ☐ both

A **AMENDED RETURN**

Business used? ☐ Date closed **9/20/04** See Help section, pg 2.

Please fill in the appropriate box and note address changes above.

I STATE BUSINESS AND OCCUPATION TAX							
Line No.	Tax Classification	Code	Column 1 Gross Amount	Column 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Column 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat/Whse; Mfg Wheat into Flour, Raw Seedcorn, Soybean & Canola Proc	30				.00138	
3	Travel Agent, Comm/Tour Operators, Intl Charter Freight Brokers, Stevedoring, Licensed Boarding Homes	28				.00275	
4	Insurance Agents; Insurance Brokers Commis	14				.00484	
5	Prescription Drug Warehousing; Mfg, Fresh Fruit & Veg, Dairy Products, Beer/Wine/Evils, or Spill/Proc/Drugs/Pres	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03	2,000 00		2,000 00	.00484	9 68
10	Warehousing, Radio & TV Broadcasting, Public Rd Const, Gov Contracting, Chem Dependency Ctr	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov	83				.00471	
13	Service & Other Activities	04	5,000 00		5,000 00	.015	75 00
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02	8,000 00		8,000 00	.00471	37 68
			TOTAL B&O TAX				122 36

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

II STATE SALES AND USE TAX							
Line No.	Tax Classification	Code	Column 1 Gross Amount	Column 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Column 4 Rate	Column 5 Tax Due
16	Retail Sales (also complete local tax section III)	01	8,000 00		8,000 00	.065	520 00
17	Use Tax/Deferred Sales Tax (also complete local tax section III)	05				.065	
			TOTAL STATE SALES & USE TAX				520 00

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX			
Local Sales Tax (Enter applicable rate of tax) Code 45			
Line No.	Location Code	Taxable Amount	Tax Due City or Co.
18	1726	8,000 00	152 00
19			
20			
21			
22			
		TOTAL TAXABLE	TOTAL

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) Code 46			
Total Value of Articles must be the same as line 17, column 3, Taxable Amount			
Line No.	Location Code	Value of Articles	Tax Due City or Co.
23			
24			
		TOTAL VALUE OF ARTICLES	TOTAL

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
25	Motor Vehicle Sales/Leases	120		.003	
26	Region Transit Authority (RTA)	89	8,000 00	.004	32 00
27	King County Food & Bev	90		.005	
28	Litter Tax	36		.00015	

VIII TOTALS

Line No.	Item	TOTALS
29	Total All Tax Due from page 1	826 36
30	Total All Tax Due from page 2	
31	Total All Addendums (Example: Rental Car Addendum)	
32	Subtotal (add lines 29-31)	826 36
33	Credit (from page 2, section VII, total credit)	90 00
34	Subtotal (subtract line 33 from line 32)	
35	Add Penalty, if applicable *	
TOTAL AMOUNT OWED (add lines 34 - 35)		736 36

Amended Return

(Using a photocopy of original return)

This is an example of an amended return **using a photocopy of your original return**. Jake's Burger Barn gross income reported under Retailing and Retail Sales Tax has been corrected from \$13,000 to \$10,000. Jake also reported Litter Tax of \$13,000 and has reduced it to the correct amount of \$7,000. The \$7,000 represents the amount of the restaurant's 'to go' orders.

Note: When amending returns, calculate tax based on the rate(s) shown on your original return.

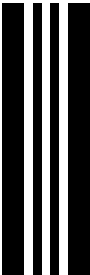


A. Write "Amended Return" on the top of the return and/or check the appropriate box at the top of the return.

B. Cross out the original figures and write in the amended figures.

Note: The taxable amounts for Retail Sales (Code 01) and Local Sales Tax (Code 45) must be the same.

C. Please sign and date and provide us with a current telephone number where you can be reached during business hours.

D. Attach a letter of explanation.

December 2004

12
04

Combined Excise Tax Return


ONLY Fill in Box if Amended Return Information Attached

NAME Jake Doe TAX REG NO. 601-000-000

FIRM NAME Jake's Burger Barn

STREET ADDRESS 100 Cherry Lane

CITY, STATE, ZIP Seattle WA 98000


AMENDED RETURN

Address Changes? ☐ business location ☐ mailing address ☐ both ☒ Business ☐ Date closed / / See Help section, pg 2

Please fill in the appropriate box and note address changes above.

Use Black Ink & Return The Original Form

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Parish Meat-Whise; Mtg Wheat into Flour; Raw Seafood; Soybean & Canola Proc	30				.00138	
3	Travel Agent Com/Tour Operators; Int'l Charter Freight Brokers; Stevedoring; Licensed Boarding Homes	28				.00275	
4	Insurance Agents; Insurance Brokers Commis	14				.00484	
5	Prescription Drug Warehousing; Mtg Fresh Fruit & Veg Dairy Products; Bio/Alcohol Fuel; or Spill/Proc Dried Pass	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov Contracting; Chem Dependency Clr	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02	10,000	43,000 00	10,000	43,000 00	.00471 47.10 64 23
			TOTAL B&O TAX		47.10 64 23		

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

II STATE SALES AND USE TAX

16	Retail Sales (also complete local tax section III)	01	10,000	43,000 00	10,000	43,000 00	.065	650	845 00
17	Use Tax/Deferred Sales Tax (also complete local tax section III)	05					.065		
			TOTAL STATE SALES & USE TAX		650 845 00				

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax.) Code 45
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
18	1726	10,000	.019	190 247 00
19				
20				
21				
22				
TOTAL TAXABLE				TOTAL 190 247 00

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax.) Code 46
Total Value of Articles must be the same as line 17, column 1, Gross Amount

Line No.	Location Code	Value of Articles	Local Rate	Tax Due City or Co.
23				
24				
TOTAL VALUE OF ARTICLES				TOTAL

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
25	Motor Vehicle Sales/Leases	120		.003	
26	Region Transit Authority (RTA)	89	10,000	.004	40 52 00
27	King County Food & Bev	90	10,000	.005	50 65 00
28	Litter Tax	36	7,000	.00015	1.05 4 95

IV TOTALS

Line No.	Item	TOTAL
29	Total All Tax Due from page 1	978.15 4,272 48
30	Total All Tax Due from page 2	
31	Total All Addendums (example: Rental Car Addendum)	
32	Subtotal (add lines 29-31)	978.15 4,272 48
33	Credit (from page 2, section VII, total credit)	25 49 00
34	Subtotal (subtract line 33 from line 32)	953.15 4,262 48
35	Add Penalty, if applicable	
TOTAL AMOUNT OWED (add lines 34 - 35)		953.15 4,262 48

★ 5% Penalty Assessed After January 20, 2005
 15% Penalty Assessed After February 28, 2005
 25% Penalty Assessed After March 31, 2005
 If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

▶ Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check. Do not mail cash or coins.
 ▶ For assistance, call 1-800-647-7706.
 ▶ Signature Taxpayer Date 2/25/05
 ▶ Ph. (206) 555-5555

Amended Return

(Using a Schedule of Amended Figures)

An alternative to filing amended tax returns is to **submit a schedule of amended figures**. To properly prepare a schedule, show all figures as they should have been reported on the original return(s). The schedule must provide the Department with sufficient information to compute the differences in income, deductions, local taxes and any penalties for as many return periods as needed. Due to the statute of limitations, the schedule may include figures from only the four previous years plus the current year (see table on page 1).

When submitting a schedule of amended figures, please remember to:

- ◆ List the tax registration number for the business on all pages of the schedule.
- ◆ Report all information using the same frequency as that on your original Tax Return (Monthly, Quarterly, or Annual).

- ◆ Clearly mark which periods are being amended (for example, 01/04, Q1/04, A/04).
- ◆ When amending returns, calculate tax based on the rate(s) shown on your original return. Please include the rates on your schedule.
- ◆ Attach a complete explanation for adjustments.

Example: Jake's Boat Anchors completed an internal audit of their financial records. During 2004, the business reported gross retail income without removing the Combined State and Local Sales Tax. The retail income prior to removing the 8.4% tax was \$995.11 for Q1/04 and \$1,990.22 for Q2/04. The formula for removing the Combined State and Local Sales Tax is to divide the reported gross retail income by 1.084. The correct retail income is \$918.00 for Q1/04 (\$995.11 divided by 1.084) and \$1,836.00 for Q2/04 (\$1,990.22 divided by 1.084). A prepared schedule is shown below.

Schedule of Amended Figures Jake's Boat Anchors PO Box 111 Anytown USA 00000 Reg. # 601-000-000						
Tax Classification	Quarter 1, 2004			Quarter 2, 2004		
	Gross Income Amount	Rate	Tax Due	Gross Income Amount	Rate	Tax Due
Wholesaling	5,000.00	.00484	24.20	7,000.00	.00484	33.88
Retailing	918.00	.00471	4.32	1,836.00	.00471	8.65
State Retail Sales Tax	918.00	.065	59.67	1,836.00	.065	119.34
Local Retail Sales Tax 1724 - Redmond	918.00	.019	17.44	1,836.00	.019	34.88
Subtotal			105.63			196.75
Small Business Credit			— 28.52			— 42.53
TOTAL TAX DUE			77.11			154.22
Explanation: Sales Tax was inadvertently included in gross income on the original return.						

Please Note: This sample shows one possible format for preparing a schedule of amended figures. Other formats are acceptable as long as all necessary information is included.

Completing a Supplemental Return (Increase in gross revenue)

This is an example of a supplemental return that is prepared **using the Multi-Purpose Combined Excise Tax Return**. It is completed when reporting an increase in gross revenue and no Small Business Credit was computed on the original return. When additional tax is owed, payment should be submitted with the supplemental return. A supplemental return must be prepared using only the **increase** in gross amount. It must **not** include the original gross amount. When completing a supplemental return, interest may be due. (Please see instructions on how to compute interest on page 6.)

Example: Jake's Retail Outlet had retail sales for September 2003 that he reported on the Retailing, Retail Sales, and Local Sales Tax lines using the gross income figure of \$15,000. A review of the business records on November 30, 2004, shows September retail sales were actually \$18,000. This is a \$3,000 increase in the gross income. The example return shows the increase of \$3,000 in gross receipts and \$278.13 in additional tax due, delinquent penalty of \$13.91, and interest due of \$1.14. A payment of \$293.18 should accompany this return.

Submitting a Supplemental Return:

- A.** Write "Supplemental Return" on the top of the return. **Note:** Please use blue or black ink.
 - B.** Enter the amount representing the increase in gross income under the appropriate tax classifications on the tax return and compute the additional tax due.
 - C.** Compute the amount of interest due. (See instructions on page 6.)
 - D.** Enter the total amount owed. (The subtotal + penalty = total amount owed.)
- Note:** All supplemental returns not filed by the return due date will have a penalty.
- E.** Please provide us with a current telephone number where you can be reached during business hours.

Interest calculation for the example:

- A September 2003 return due October 20, 2003 and paid November 30, 2003.
- Count the number of days from the first day of the month following the month the return was due to the date of payment. There are 30 days.
- 30 divided by 365 = .0822.
- Interest Rate = .0822 x 5% (.05) for 2003 = .0041.
- Multiply the interest rate (.0041) by the subtotal on your return (\$278.13) = \$1.14 interest due.
- Enter the \$1.14 on the 'penalty' line of the return. In this case it will be added to the delinquent penalty making the total \$15.05

MAIL TO: Washington State
Department of Revenue
PO Box 34052
Seattle WA 98124-1052

Multi-Purpose Combined Excise Tax Return

☐ **ONLY** Fill in Box if Amended Return Information Attached

Use Black Ink & Return Original Form

This Return is Effective July 1, 2004 Forward

Period: 09 / 2003

Year: 2003

Tax Registration Number: 6010000000

NAME: Jake Doe

FIRM NAME: Jake's Retail Outlet

STREET ADDRESS: 100 Cherry Way North

CITY, STATE, ZIP: Seattle WA 98000

A **SUPPLEMENTAL RETURN**

Address Changes? ☐ business location ☐ mailing address ☐ both ☐ closed? ☐ Date closed: ___/___/___ See Help section, pg 2

Please fill in the appropriate box and note address changes above.

I STATE BUSINESS AND OCCUPATION TAX							
Line No.	Tax Classification	Code	Column 1 Gross Amount	Column 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whise; Mfg Wheat into Flour; Raw Seafood; Soybean & Canola Proc	30				.00138	
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes	28				.00275	
4	Insurance Agents; Insurance Brokers/Commiss	14				.00484	
5	Prescription Drug Warehousing; Mfg Fresh Fruit & Veg; Dairy Products; Bio/Alcohol Fuel; or Salt/Proc Dried Peas	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov/Contracting; Chem Dependency Ctr	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02	3,000	00	3,000	.00471	14 13
			TOTAL B&O TAX		14 13		

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

II STATE SALES AND USE TAX							
Line No.	Tax Classification	Code	Column 1 Gross Amount	Column 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
16	Retail Sales (also complete local tax section III)	01	3,000	00	3,000	.065	195 00
17	Use Tax/Deferred Sales Tax (also complete local tax section III)	05				.065	
			TOTAL STATE SALES & USE TAX		195 00		

* If you have no business activity, check the box and mail this return (unless filed electronically)

► If filing Amended Return, compute penalty ONLY if original return was assessed a penalty.

► Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check. Do not mail cash or coins.

► For assistance, call 1-800-647-7706.

Signature: **E** Taxpayer Date: 11/30/03

Ph: (206) 555-5555

* 5% Penalty Assessed After Due Date
15% Penalty Assessed After the Last Day of the Month Following the Due Date
25% Penalty Assessed After the Last Day of the Second Month Following the Due Date
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX				
Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
18	1726	3,000	.00	57 00
19				
20				
21				
22				
TOTAL TAXABLE		3,000	00	57 00

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) Code 46
Total Value of Articles must be the same as line 16, column 3, Taxable Amount.

Line No.	Location Code	Value of Articles	Local Rate	Tax Due City or Co.
23				
24				
TOTAL VALUE OF ARTICLES				

Line No.	Tax Classification	Code	Taxable	Rate	Tax Due
25	Motor Vehicle Sales/Losses	120		.003	
26	Region Transit Authority (RTA)	89	3,000	.004	12 00
27	King County Food & Bev	90		.005	
28	Litter Tax	36		.00015	

VIII TOTALS	
Line No.	Item
29	Total All Tax Due from page 1
30	Total All Tax Due from page 2
31	Total All Addendums (Example: Rental Car Addendum)
32	Subtotal (add lines 29-31)
33	Credit (from page 2, section VII, total credit)
34	Subtotal (subtract line 33 from line 32)
35	Add Penalty, if applicable * Minimum \$5.00
TOTAL AMOUNT OWED (add lines 34 - 35)	

Calculating Interest

Interest on all deficiencies shall be accrued at the variable interest rate per RCW 82.32.050. Interest will be computed on a daily basis.

To compute interest for 2001 returns to current year:

- Step 1.** Count the number of days from the first day of the month following the month the return was due to the date of payment.
- Step 2.** Divide the number by 365.
- Step 3.** Multiply the resulting figure from Step 2 by the appropriate interest rate. (See Interest Table below.)
- Step 4.** Multiply the figure calculated in Step 3 by the tax owed. This is the interest due.

Interest Table

Year	Interest Rate
2001	8%
2002	7%
2003	5%
2004	4%
2005	4%

Balance Due or Credit Notice Adjustments

When you receive a Balance Due or Credit Memorandum, **please read the explanation carefully.** A Balance Due or Credit Memo is issued using the information available on your tax return. You may have information that will adjust or cancel the notice. To inform the Department that a notice needs to be corrected, write a simple explanation on the notice and return it to the Department of Revenue. If you need further information before the due date, call the number shown on the notice. You may be asked to send documentation to assist in adjusting the discrepancy. File an amended return, supplemental return, or schedule of amended figures if:

- ◆ There are other tax periods not listed on the notice that need to be adjusted; or
- ◆ The adjustment is too complicated to handle over the phone; or
- ◆ A detailed explanation is needed.

If you question the amount owed on the Balance Due Notice, pay the amount your records indicate you owe by the due date listed. Include an explanation regarding the balance owing with your payment, or call the number shown on the notice.

Amended Returns, Schedules of Amended Figures, Supplemental Returns, and Balance Due or Credit Notice Adjustments can be hand delivered to the Department of Revenue Office nearest you or mailed to:

Department of Revenue
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

Please continue mailing all original Combined Excise Tax Returns to the address listed on the tax return.

Did you remember to:

- ✓ Use the correct tax rate?
- ✓ Compute the Small Business Credit?
- ✓ Write your tax registration number on all paperwork?
- ✓ Write the correct period(s) on each return or schedule?
- ✓ Include an explanation for your adjustments?
- ✓ Sign, date the return, and include a daytime phone number where you can be reached?
- ✓ Keep a copy of all returns and schedules for your records?
- ✓ Calculate tax based on the rate(s) shown on your original return?
- ✓ Attach a copy of the corrected Deduction Detail sheet if deductions are being adjusted?

MONTHLY SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$ 0	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$ 5
\$71	or more	\$ 0

How to Determine Your Small Business Credit

- Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your tax return.)
- Step 2:** Locate the total B&O tax due in the table above.
- Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.
- Step 4:** Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

Note: *If your total B&O tax due is less than \$36, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

QUARTERLY SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total B&O Tax is:		Your Small Business B&O Tax Credit is:	If Your Total B&O Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than		At Least	But Less Than	
\$ 0	\$106	Equal to the Amount Of B&O Tax Due	\$161	\$166	\$50
\$106	\$111	\$105	\$166	\$171	\$45
\$111	\$116	\$100	\$171	\$176	\$40
\$116	\$121	\$ 95	\$176	\$181	\$35
\$121	\$126	\$ 90	\$181	\$186	\$30
\$126	\$131	\$ 85	\$186	\$191	\$25
\$131	\$136	\$ 80	\$191	\$196	\$20
\$136	\$141	\$ 75	\$196	\$201	\$15
\$141	\$146	\$ 70	\$201	\$206	\$10
\$146	\$151	\$ 65	\$206	\$211	\$ 5
\$151	\$156	\$ 60	\$211	or more	\$ 0
\$156	\$161	\$ 55			

How to Determine Your Small Business Credit

- Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your tax return.)
- Step 2:** Locate the total B&O tax due in the table above.
- Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.
- Step 4:** Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

Note: *If your total B&O tax due is less than \$106, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

ANNUAL SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
<i>At Least</i>	<i>But Less Than</i>	
\$ 0	\$421	Equal to the Amount of B&O Tax Due
\$421	\$426	\$420
\$426	\$431	\$415
\$431	\$436	\$410
\$436	\$441	\$405
\$441	\$446	\$400
\$446	\$451	\$395
\$451	\$456	\$390
\$456	\$461	\$385
\$461	\$466	\$380
\$466	\$471	\$375
\$471	\$476	\$370
\$476	\$481	\$365
\$481	\$486	\$360
\$486	\$491	\$355
\$491	\$496	\$350
\$496	\$501	\$345
\$501	\$506	\$340
\$506	\$511	\$335
\$511	\$516	\$330
\$516	\$521	\$325
\$521	\$526	\$320
\$526	\$531	\$315
\$531	\$536	\$310
\$536	\$541	\$305
\$541	\$546	\$300
\$546	\$551	\$295
\$551	\$556	\$290
\$556	\$561	\$285

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
<i>At Least</i>	<i>But Less Than</i>	
\$561	\$566	\$280
\$566	\$571	\$275
\$571	\$576	\$270
\$576	\$581	\$265
\$581	\$586	\$260
\$586	\$591	\$255
\$591	\$596	\$250
\$596	\$601	\$245
\$601	\$606	\$240
\$606	\$611	\$235
\$611	\$616	\$230
\$616	\$621	\$225
\$621	\$626	\$220
\$626	\$631	\$215
\$631	\$636	\$210
\$636	\$641	\$205
\$641	\$646	\$200
\$646	\$651	\$195
\$651	\$656	\$190
\$656	\$661	\$185
\$661	\$666	\$180
\$666	\$671	\$175
\$671	\$676	\$170
\$676	\$681	\$165
\$681	\$686	\$160
\$686	\$691	\$155
\$691	\$696	\$150
\$696	\$701	\$145
\$701	\$706	\$140

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
<i>At Least</i>	<i>But Less Than</i>	
\$706	\$711	\$135
\$711	\$716	\$130
\$716	\$721	\$125
\$721	\$726	\$120
\$726	\$731	\$115
\$731	\$736	\$110
\$736	\$741	\$105
\$741	\$746	\$100
\$746	\$751	\$ 95
\$751	\$756	\$ 90
\$756	\$761	\$ 85
\$761	\$766	\$ 80
\$766	\$771	\$ 75
\$771	\$776	\$ 70
\$776	\$781	\$ 65
\$781	\$786	\$ 60
\$786	\$791	\$ 55
\$791	\$796	\$ 50
\$796	\$801	\$ 45
\$801	\$806	\$ 40
\$806	\$811	\$ 35
\$811	\$816	\$ 30
\$816	\$821	\$ 25
\$821	\$826	\$ 20
\$826	\$831	\$ 15
\$831	\$836	\$ 10
\$836	\$841	\$ 5
\$841	or more	\$ 0

How to Determine Your Small Business Credit

Step 1: Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your tax return.).

Step 2: Locate the total B&O tax due in the table above.

Step 3: Read across to the next column. This is the amount of your Small Business B&O Tax Credit.

Step 4: Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

Note: *If your total B&O tax due is less than \$421, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

24-Hour Automated Services

The Department of Revenue's Telephone Information Center offers several automated services. You can access any of these services by calling (800) 647-7706. Listen to the menu and select the option you wish to use.

Fast Fax - transmit documents directly to your fax machine. For a list of available documents, enter code 500#.

Workshops - call to attend one of the spring or fall UBI Business Information Workshops.

Vehicle or vessel fraud - report vehicle or vessel licensing fraud.

Address changes - notify us if you have moved or changed your mailing address.

Business closures - notify us if you have closed or sold all or a part of your business. If you've sold your business, tell us whom you sold the business to and whether you'll continue to do business under your UBI/tax registration number.

Master Application - request a new Master Application if you're changing your business structure (legal entity), changing or adding a trade name, opening a new location, reopening a closed business, divorcing and your spouse is no longer responsible for the business, changing your principle product or service and a license from another agency is required, or transferring the majority of a corporation's stock to different individuals.

Copies of rules, laws, or other department publications - request a rule, law, or other publication. An order form listing the Department's fact sheets and brochures is available via *Fast Fax*, code 501#.

Proposed rules - leave informal comments on proposed rule changes or ask to be placed on a mailing list to receive notice of future proposed rule-making actions.

Delinquent Notices/no business tax returns - clear the delinquency if you have received a delinquent notice and you have no business to report.

Duplicate tax returns - request a new tax return if you've misplaced your tax return. You can have the return faxed or mailed. Have your UBI/tax registration number ready when calling.

Tax Express - listen to prerecorded tax information by calling (800) 334-8969. To listen to the topic of your choice, enter the three-digit code. To receive a list of topics and codes, call (800) 647-7706 and leave a message with the automated voice attendant.

Revenue's home page - see what's new on our Internet home page at <http://dor.wa.gov>

Department of Revenue Field Office Locations

BELLINGHAM (360) 676-2114
1904 Humboldt Street, Suite A
Post Office Box 1176
98227-1176
Mon-Fri 8am-11:30am, 12:30pm-5pm

EVERETT (425) 356-2911
11627 Airport Road, Suite B
98204-8714
Mon-Fri 8am-5pm

KENT (253) 437-3440
20819 72nd Avenue South, Suite 680
98032
Mon-Fri 8am-5pm

PORT ANGELES (360) 457-2564
734 East First Street, Suite B
Post Office Box 400
98362-0064
Mon, Wed, & Fri 8am-11:30am, 12:30pm-5pm; Closed Tues & Thurs

RICHLAND (509) 734-7526
1657 Fowler St
Post Office Box 140
99352
Mon, Wed, & Fri 8am-11:30am, 12:30pm-5pm; Closed Tues & Thurs

SEATTLE (206) 956-3000
2101 4th Avenue, Suite 1400
98121-2300
Mon-Fri 8am-5pm

SPOKANE (509) 482-3800
4407 N Division, Suite 300
99207-1685
Mon-Fri 8am-5pm

TACOMA (253) 593-2722
3315 South 23rd Street, Suite 300
Post Office Box 111180
98411-1180
Mon-Fri 8am-5pm

TUMWATER (360) 705-6676
6500 Linderson Way SW
Suite 102
98501
Mon-Fri 8am-5pm

VANCOUVER (360) 260-6176
8008 NE 4th Plain Blvd, Suite 320
Post Office Box 1648
98662
Mon-Fri 8am-5pm

WENATCHEE (509) 663-9714
630 N Chelan Avenue, Suite B3
Post Office Box 220
98801-6622
Mon-Fri 8am-11:30am, 12:30pm-5pm

YAKIMA (509) 575-2783
1714 S 16th Avenue
98902-5713
Mon-Fri 8am-11:30am, 12:30pm-5pm

Need Assistance or Tax Forms?

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

